

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**August 17, 2020**  
**Via Videoconference**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**MEMBERS ATTENDING:** Michael S. Massey, CPA, President; Barton W. Baldwin, CPA, Vice President; Gary R. Massey, CPA, Secretary-Treasurer; Bernita W. Demery, CPA; Wanda B. Taylor, Esq.; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA (all by simultaneous communication).

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Officer; Buck Winslow, Licensing Manager; and Noel L. Allen, Esq., Legal Counsel (all by simultaneous communication).

**GUESTS:** Sharon Bryson, CEO, NCACPA; Mark Sotichack, CPA, COO, NCACPA; and Jared Korver, CPA, Board of Directors, NCACPA (all by simultaneous communication).

**CALL TO ORDER:** President Massey called the meeting to order at 10:07 a.m.

**MINUTES:** The minutes of the July 20, 2020, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The July 2020 financial statements were accepted as submitted.

**LEGISLATIVE AND RULE-MAKING ITEMS:** Mr. Brooks provided a copy of the 2019-2020 Report of the Board activities that is required by North Carolina General Statute 93B.

**NATIONAL ORGANIZATION ITEMS:** Mr. Brooks provided information regarding remote proctoring of the Uniform CPA Examination. NASBA, the AICPA, and Prometric are investigating remote proctoring as a contingency plan if Prometric Testing Centers close again because of COVID-19 and are unable to re-open within a reasonable time frame.

**STATE AND LOCAL ORGANIZATION ITEMS:** Mr. G. Massey provided an update on the work of the Board/NCACPA Joint Task Force on Succession Planning.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. Winstead moved, and the Board approved the following recommendations of the Committee:

Case No. C2019285 - Marcum LLP - Approve the signed Consent Order (Appendix I).

Case No. C2020036 - Mark B. Thompson - Approve the signed Consent Order (Appendix II).

Case No. C2020111 - Donald A. Stewart - Approve the signed Consent Order (Appendix III).

Case No. C2020013 - Samuel A. Maclin, CPA - Approve the signed Order (Appendix IV).

Case No. C2020015 - John S. Wooten, CPA - Approve a Notice of Hearing for 10:00 a.m. on October 19, 2020.

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** Mr. G. Massey moved, and the Board approved the following recommendations of the Committee:

**Transfer of Grades Applications** - The Committee recommended that the Board approve the following:

Martina Kralova  
Brandon Chase Walters

**Original Certificate Applications** - The Committee recommended that the Board approve the following:

Brittany Nicole Alley  
Randolph Edward Brown  
Caitlin Reid Burton  
Kathryn Anne Carmody  
Aryssa Lee Ciuffo  
Calista Zoe Corwyn  
Leigh Ann Ferguson  
Gabriel Morales Gagnon  
Russell Reeve Guilfoile  
Fredrick Maurice Hood  
Amber Renee Johnson  
Martina Kralova  
Michael Joseph Leatherwood  
Andrea Bridges Lee  
Timothy James Mausolf  
Peter Michael Maxwell

Justin Sean McMahon  
Chase Preston Middleton  
Kide Azubuko Nnadike  
Andrew William Phelps  
Chloe Abigail Reid  
Jenna Chrystal Riglick  
Zachary Brian Roddy  
Kyle Scott Salvaterra  
Marshall Bennett Sams  
Conner DuBose Shaw  
Sarah Martin Silver  
Casey David Stewart  
Kelsey Rian Vaught  
Brandon Chase Walters  
Mallory Eleanor West  
Garrett Eugene Wickline

**Reciprocal Certificate Applications** - The Committee recommended that the Board approve the following:

Phillip Douglas Bair  
Ethan Vincent Biamonte  
Steven Thomas Chambers  
Elizabeth Anne Chapman  
Kim Cherie Creasey  
John Vela Delarosa  
Robert Newton Eberlein  
Scott Gerard Falls  
Christopher Michael Forrest  
Yuting Han  
David Christopher Holmes  
Curtis Wayne Jones  
Jonora Kinshasa Jones  
Lamar Jones, Jr.

Laurie H. Londergan  
Amanda Marie Miller  
Alexander James Raborn  
Jonathan Robert Rea  
Matthew Scott Roth  
Aliya Sanderson  
Cooper Jameson Shephard  
Paul Vincent Shimp  
Austin Benjamin Shipe  
Kimberly Kathryn Slone  
Christopher Alan Teats  
T'Andrea Latrelle Anissa White  
Hal Lincoln Young

**Temporary Permits** - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Elizabeth Ashley Waters, T11995  
Laura Anne Pollin, T11996  
Laura Anne Hoover, T11997  
Joshua James Emmett, T11998  
Christian Poveromo, T11999  
Jonathan Vincent Piccolo, T12000  
Edwin B. Mejia Reyna, T12001  
Kevin Dean Larsh, T12002  
Eloho Isimeme Ovgori, T12003  
Megan Elizabeth Boyers, T12004  
Adam Lyle Coleman, T12005  
Romeo Vicera Niere, Jr., T12006  
Scott Thomas Mooney, T12007  
James Robert Westfall, T12008  
Glenn Cunningham, T12009  
Michael Donald McCall, T12010  
George Henry Jockish, III, T12011

Amy Lynne MacNeil, T12012  
Jennica Shannon Moore, T12013  
Troy Arthur Wray, T12014  
Abigail Joy Spohn, T12015  
Zhan Zhang Furner, T12016  
Matthew Nicholson-Lewis, T12017  
Cynthia Spera, T12049  
Matthew William Hungate, T12050  
Anthony T. Maddalone, T12051  
Brian Donald Glass, T12052  
Dane Frederick Leach, T12053  
Kristin Lynne Walser, T12054  
Taylor James Clawson, T12055  
Stephen Horace Watson, T12056  
Thomas Patrick Hughes, T12057  
Matthew Tyler Ratteree, T12058  
Deborah L. Anderson, T12059

**Reinstatements** - The Committee recommended that the Board approve the following:

Amy T. Moss, #36035  
Pamela New Vest, #19909  
Charlene Snow White, #32451  
Amy Elizabeth Winkler, #41669

**Reissuance of New Certificate** - The Committee recommended that the Board approve the following application for reissuance of new certificate:

Dana Marie Houston, #25000

**Letters of Warning** - The Committee recommended that the Board approve the request to rescind the Letter of Warning issued to the following individual:

Sally Rebecca Neal, #17262

**Examinations** - The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Jennifer Adams  
Shannan Adams  
Jeremiah Akinsola  
AshLyn Allen  
April Ammons  
Brandon Anderson  
Evan Andert  
Nicolas Andreou

John Andrew  
Justin Appley  
Ina Balentine  
Thomas Barker  
Bradley Bennett  
Virginia Bernardi  
Evan Birchmore  
Brittany Blackwell

Trevor Blevins  
Rebecca Brady  
Kaitlyn Brock  
Tiffany Brooks  
Kelsey Brown  
Mackenzie Brown  
Blake Buffaloe  
Cooper Burgess  
Kenneth Byrd  
Christian Chaney  
Anna Ciraco  
Samuel Clark  
Drew Coble  
Johanna Copley  
Phillip Cordeiro  
Tanessa Crewes  
Sheridan Crissman  
Camille Cross  
Brad Dancy  
Derik Dean  
Samantha DeBonis  
Thomas Dehnel  
David Dennis  
Nicholas Di Fillippo  
Claire Dockrill  
Mary Grace Doggett  
Riley Dolan  
Charles Dorcelien  
Alicia Driver  
Frank Erickson  
Julie Estes  
Erica Fields  
Sean Fitzgerald  
James Floyd  
Shane Fox  
Justin Frye  
Karli Fulp  
Ashleigh Gardner  
Jake Giaquinto  
Ceara Gibson  
Sascha Gibson  
Jacob Goodman  
Jessica Grant  
Nia Griffin  
David Grimsley  
Aaron Gulibon  
Gregory Hales  
Dylan Hall  
Matthew Hancock  
Matthew Hartzell

Christopher Hernandez  
Erin Hetrick  
Patrick Hoan  
Daniel Hogan  
Bentley Hollifield  
Henley Irby  
Isaac Irby  
Justine James  
David Jennings  
John Kadechka  
Alexa Kallesten  
Sarah Kennedy  
Olena Kilson  
Victoria Kinney  
Jihe Koo  
Rebecca Krizner  
Zachary Lane  
Patrick Leitner  
Caleb Lewis  
Ben Liboon  
Evan Lohrman  
Shannon Lombardo  
Emily Lower  
Hunter Lutz  
LaToya Malloy  
Luz Mansour  
Caleb Mason  
Jennifer Maybee  
Breanna McCarthy  
Morgan McCoy  
Mary McDonald  
Jeffrey McGee  
Matthew Milburn  
Jack Mock  
Alex Moore  
Robert Morgan  
Tiaria Mulbah  
Joseph Mulholand  
Mathias Nasisse  
Henson Nguyen  
Sara Nicholson  
Jesse Nikonowicz  
Peyton Noschese  
Deforest O'Brien  
William Oakley  
Bi Ou  
Barrett Overman  
Sydney Ownbey  
Bret Parker  
Devon Parker

Emily Paulson  
Haley Perry  
Visagan Prabhakar  
Paul Pradetto  
Katelyn Prichard  
Tatyana Primakov  
Celeste Pritchard  
Erica Propst  
Malcolm Ramsammy  
John Reda  
Adam Regan  
Rachel Regan  
Jonathan Ritter  
Zachary Rogers  
Olivia Rooney  
Raleigh Scales  
Samantha Schisler  
Kollin Schrenk  
Cole Setzer  
Monica Simmons  
Hunter Simpson  
René Singleton  
Victoria Sloop  
ShaQuita Smith

Quinten Squires  
Christian Stamp  
Mark Storey  
Margaret Strickland  
Katharine Sullivan  
Kristen Sullivan  
James Swaim  
Charnice Taylor  
Madison Thompson  
Sarah Todd  
Cameron Turner  
Thierry Tuyishimire  
Jeffrey Valente  
Michael Vance  
Corrie VanDyke  
Shelby Vaughn  
Matthew Wall  
Matthew Williams  
Jessica Woolfe  
Ricardo Zaldana  
Nathaniel Zarzar  
Yishan Zhao  
Edgar Zimmerman

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The monthly operational metrics and Executive Staff report were provided as part of the agenda.

**STRATEGIC PLANNING:** Cheryl Farrar, NASBA’s Chief Sourcing and Strategy Officer, facilitated the strategic planning with the Board, staff, and guests present.

**ADJOURNMENT:** Ms. Demery and Mr. G. Massey moved to adjourn the meeting at 1:04 p.m. Motion passed.

Respectfully submitted:

Attested to by:

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Robert N. Brooks  
Executive Director

  
\_\_\_\_\_  
Michael S. Massey, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE#: C2019285

IN THE MATTER OF:  
Marcum LLP, Firm #33159  
Respondent

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CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. The Board received notice from the PCAOB that it reached a settled order with Marcum, LLP ("Marcum"). Marcum is not registered in the State of North Carolina and does not have an office in the State. It has filed a Notice of Intent to Practice in the State, thereby availing itself of a practice privilege to conduct business in this State. Marcum has never previously been the subject of any complaint or investigation by the Board.
2. Per N.C. Gen. Stat. §§ 93-10 (c) (1) & (2), a firm that exercises a practice privilege simultaneously agrees to comply with the laws and rules of the State of North Carolina and to subject itself to the jurisdiction of this Board.
3. In 2013, Marcum hosted a MicroCap Conference ("Conference") in New York, New York, that was open to the public. A company that presented at the Conference was an issuer audit client of Marcum based in North Carolina. The company has not been an issuer audit client of Marcum since 2015.
4. In 2019, the PCAOB reached a settled order with Marcum and one of its partners. The settled order stated that Marcum's audit of the financial statements of some of the companies that presented at the Conferences represented a violation of PCAOB independence rules. Marcum voluntarily stopped hosting the Conferences described in the settled order as of 2017.
5. The PCAOB settled order expressly states that the findings therein "are not binding on any other persons or entities in this or any other proceeding," and that Marcum and its partner consented to the order "without admitting or denying the findings therein." Marcum has taken steps to remediate the issues addressed in the settled order.
6. Marcum wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. Marcum understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

NC BOARD OF

AUG - 3 2020

CPA EXAMINERS

1. Marcum is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Marcum's failure to comply with all of the PCAOB's independence rules constitutes a violation of 21 NCAC 08N .0204 and .0402.
3. Per N.C. Gen. Stat. §§ 93-12(9) & (10), and also by virtue of Marcum's consent to this order, Marcum is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Marcum agree to the following Order:

1. Marcum's practice privilege is censured and Marcum must pay a ten thousand dollar (\$10,000) civil monetary penalty, to be remitted with this signed Order.

CONSENTED TO THIS THE 3 DAY OF AUGUST, 2020.  
(Day) (Month) (Year)

DocuSigned by:  
Leslie Adler General Counsel  
33E0B421500E400  
Individual authorized to sign on behalf of Marcum

APPROVED BY THE BOARD THIS THE 17 DAY OF AUGUST, 2020.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael S. Maney  
(President)

NC BOARD OF  
AUG - 3 2020  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2020036

IN THE MATTER OF:  
Mark B. Thompson, CPA, #24454  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Mark B. Thompson, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 24454 as a Certified Public Accountant.
2. The Board received a complaint against the Respondent from Marcia Powers (hereinafter "Complainant").
3. The Complainant signed a contract giving the Respondent the authority to negotiate the sale of her business, Plantation Lighting, Inc. (hereinafter "business").
4. The Complainant was contacted by a potential buyer for the business, whom she referred to the Respondent.
5. The Respondent first needed to do a complete financial statement before he could evaluate the business.
6. The Complainant provided information and an inventory to the Respondent, but he did not complete the financial review in a timely manner.
7. It was later discovered that the Respondent was unaware that the Complainant had provided the inventory information because one of the Respondent's employees had received that information and failed to tell the Respondent.
8. The Respondent subsequently terminated the employment of that employee.

NC BOARD OF

**AUG - 7 2020**

CPA EXAMINERS

9. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Per 21 NCAC 08N .0103 (Responsibility for Compliance by Others):

A CPA and CPA firm shall be responsible for assuring compliance with the rules in this Subchapter by anyone who is the CPA's partner, fellow shareholder, member, officer, director, licensed employee, unlicensed employee or agent or unlicensed principal, or by anyone whom the CPA supervises. A CPA or CPA firm shall not permit others (including affiliated entities) to carry out on the CPA's behalf, with or without compensation, acts that if carried out by the CPA would be a violation of these Rules.

As such, the Respondent had the responsibility to adequately supervise his employees and is responsible for any resulting non-compliance with the Board's rules as a result of his employees' actions. Therefore, the Board concludes that the Respondent did not provide timely services to the Complainant in violation of 21 NCAC 08N .0212(3).

3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

NO BOARD OF  
AUG - 7 2020  
CPA EXAMINERS

Consent Order - 3  
Mark B. Thompson, CPA

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent, Mark B. Thompson, is censured.

CONSENTED TO THIS THE 3<sup>rd</sup> DAY OF August, 2020.  
(Day) (Month) (Year)

*Mark B. Thompson*  
Respondent

APPROVED BY THE BOARD THIS THE 17 DAY OF AUGUST, 2020.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: *Michael S. Manning*  
President

THE BOARD OF  
AUG - 7 2020  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2020111

IN THE MATTER OF:  
Donald A. Stewart, CPA, #4353  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Donald A. Stewart, CPA (hereinafter "Mr. Stewart"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Stewart failed to timely renew or cancel the annual firm registration for Donald A. Stewart, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Stewart's infraction was for a period of more than one hundred twenty (120) days, the appropriate penalty is five hundred dollars (\$500).
4. Mr. Stewart has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Stewart's payment as full resolution of the aforementioned rules violation.

This the 17 day of August, 2020  
(Day) (Month) (Year)



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Michael S. Maney  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2020013

IN THE MATTER OF:  
Samuel Anthony Maclin, CPA, #32995  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Samuel Anthony Maclin, CPA (hereinafter "The Respondent"), is the holder of North Carolina certificate number 32995 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2018-2019 individual certificate Renewal ("Renewal") that between January 1, 2017, and June 30, 2018, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2017 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2017 requirements.
5. The Respondent was unable to provide any documentation in support of the forty (40) hours of the 2017 CPE hours, including ethics, that he claimed on his 2018-2019 annual renewal.
6. The Respondent was non-responsive to all inquiries sent by the Professional Standards staff.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

NC BOARD OF

AUG 10 2020

CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4) and .0206.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew his certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return his certificate to active status by submission and approval of a reissuance application, which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application, including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

NIC BOARD OF

AUG 10 2020

CPA EXAMINERS

Consent Order - 3  
Samuel Anthony Maclin, CPA

5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 4 DAY OF August, 2020.  
(Day) (Month) (Year)  
[Signature]  
Respondent

APPROVED BY THE BOARD THIS THE 17 DAY OF August, 2020.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President

NC BOARD OF  
AUG 10 2020  
CPA EXAMINERS

# Minutes for signature

Final Audit Report

2020-09-21

Created:	2020-09-21
By:	Lisa Hearne (LHEARNE@NCCPABOARD.GOV)
Status:	Signed
Transaction ID:	CBJCHBCAABAAjMkNGsAKaAhv4GneVni1KgYJnJTsWu5Z

## "Minutes for signature" History

-  Document created by Lisa Hearne (LHEARNE@NCCPABOARD.GOV)  
2020-09-21 - 7:06:45 PM GMT- IP address: 199.255.8.2
-  Document emailed to Michael S Massey (msmassey@georgiasown.org) for signature  
2020-09-21 - 7:07:42 PM GMT
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2020-09-21 - 7:10:47 PM GMT- IP address: 80.86.31.220
-  Document e-signed by Michael S Massey (msmassey@georgiasown.org)  
Signature Date: 2020-09-21 - 7:19:25 PM GMT - Time Source: server- IP address: 96.45.122.84
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